

# House Study Bill 791

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON SHOMSHOR)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to a sales and use tax exemption on environmental  
2 test laboratory services.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 6660HC 82  
5 ak/rj/8

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1 1 Section 1. Section 423.3, Code Supplement 2007, is amended  
1 2 by adding the following new subsection:  
1 3 NEW SUBSECTION. 93. The sales price from the furnishing  
1 4 of environmental test laboratory services, including services  
1 5 of a mobile environmental testing laboratory and field testing  
1 6 services by an environmental test laboratory.  
1 7 EXPLANATION  
1 8 This bill exempts from the sales and use taxes the  
1 9 furnishing of environmental test laboratory services,  
1 10 including field testing services and mobile environmental test  
1 11 laboratories.  
1 12 LSB 6660HC 82  
1 13 ak/rj/8